



THE CITY OF SAN DIEGO

SENT TO
AKT 3/30/09

March 30, 2009

Mr. Andrew Maffia, AKT LLP
5946 Priestly Drive, Suite 200
Carlsbad, CA 92008

Dear Mr. Maffia:

Subject: Audit Response – Bid to Goal – Fiscal Year 2008

This is our response to your audit report dated March 17, 2009 for the Water Operations Division FY2008 Bid to Goal Program.

Finding 1

This finding reflects two purchase orders that were closed after year-end, resulting in manual adjustments to total expenditures. You found that these two purchase orders were issued prior to FY2008 and thus no adjustments should have been made. You recommended a closer review of adjustments for released encumbrances.

Response: We agree with this finding and will watch for such situations.

Thank you for your continued support of our Bid to Goal program.

Sincerely,

Jim Fisher
Deputy Director

SW/ah



Operations Division

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